

<b>General information</b>			
Course co-ordinator		Jasna Vuk, MESC, Senior Lecturer	
Course title		<b>ACCOUNTING</b>	
Study programme		Professional undergraduate study Accounting and Finance	
Course status		Obligatory	
Year	Semester	1	II
Value of credits and lecturing procedures		ECTS	5
		Number of hours (Lectures+Exercises+Seminars)	60 (30+0+30)

<b>1. COURSE DESCRIPTION</b>	
<i>1.1. Objectives</i>	
<p>The contents of the course represent a continuation of the course Accounting Basics. The objective is to introduce the students (after having mastered the basic accounting categories) with recording of business events in the enterprises which make their business records according to the Accounting Act, following the functional principle of the Chart of Accounts. The students should be enabled to independently perform less complex accounting activities.</p>	
<i>1.2. Course enrolment conditions</i>	
Exam passed in the course Accounting Basics.	
<i>1.3. Expected outcomes of the course</i>	
<ol style="list-style-type: none"> <li>1. to classify and evaluate long-term tangible assets and to record more complex business events</li> <li>2. to classify and evaluate materials, small inventory, spare parts and packaging</li> <li>3. to keep analytical records of materials and to account for more complex business events referring to materials</li> <li>4. to keep the records on buyers and suppliers</li> <li>5. to record payment transactions</li> <li>6. to create, calculate and record a travel order form</li> </ol>	
<i>1.4. Course contents</i>	
<p>Accounting for business events, including calculations and recording in the Ledger and Sub-ledgers. Long-term tangible assets (purchase, depreciation, cost capitalization of rental, advance payments of long-term tangible assets, writing-off, current and investment maintenance, sales and other ways of eviction of long-term tangible assets, evaluation per fair value (investments into real estate) and revaluation. Short-term receivables (receivables from domestic and foreign buyers, securities and collection of receivables including instalment payments, value adjustments and written-off receivables from buyers). Basic characteristics of payment transactions abroad and accounting for business events referring to the foreign currency account, foreign currency letter of credit and foreign currency petty cash transactions. Foreign currency exchange gains and losses. Short-term liabilities for securities, loans, credits and interests. Liabilities to suppliers, liabilities for received advance payments, deposits and guarantees, liabilities to employees, liabilities for taxes, contributions and other public payments. Other short-term liabilities. Written-off liabilities. Inventories (CFRS 10). Accounting for costs. Internal accounting: costs, standard costs, calculation of purchase. Accounting control of business events and data processing in bookkeeping.</p>	
<i>1.5. Teaching methods</i>	<input checked="" type="checkbox"/> lectures <input checked="" type="checkbox"/> instruction <input checked="" type="checkbox"/> guided discovery learning

		<input type="checkbox"/> discussion <input checked="" type="checkbox"/> group/team learning <input type="checkbox"/> _____					
1.6. Comments							
1.7. Students' obligations							
Students are obliged to attend classes. The percentage of attendance affects the final grade including the other parts of the exam.							
1.8. Monitoring students' accomplishments							
Attendance	0.5	Student's activity during lectures	0.5	Seminar paper		Experimental work	
Written exam	1.5	Oral exam	1	Essay		Research work	
Project		Permanent testing of student's knowledge	0.5	Written presentation		Practical work	
Portfolio		Independent task solving	1				
1.9. Measuring the achievements of learning outcomes and evaluation and assessment of the results of students' work							
The workload factor of each learning outcome stated in the Chapter 1.3. totals 1. A half of the workload factor for each learning outcome represents a minimum threshold for the achievement of the this learning outcome. Two mid-term exams are written in the semester. The final exam is in a written form and consists of posting business events and answers questions of essay type (80% + 20%).							
1.10. Obligatory reading							
<ol style="list-style-type: none"> <li>1. Prezentacije objavljene na Eduneti, autor J. Vuk</li> <li>2. Vuk, Jasna: Računovodstvo – recenzirana skripta, godina 2019.</li> <li>3. Vuk, Jasna: Zbirka zadataka za vježbu i samostalni rad – Računovodstvo, godina 2019.</li> <li>4. Belak, V. et al: Računovodstvo poduzetnika s primjerima knjiženja, XI. izmijenjena i dopunjena naklada, RRIF plus, Zagreb, 2018. (poglavlja II. 3, 4, 6, 11, 12, 26, 27, 28, 29, 30, 31)</li> <li>5. RRIF-ov Računski plan za poduzetnike, XXII. izdanje, RRIF plus, Zagreb 2018.</li> </ol>							
1.11. Optional reading							
<ol style="list-style-type: none"> <li>1. Odabrani članci iz časopisa Računovodstvo, revizija i financije</li> <li>2. www.zakon.hr</li> <li>3. www.nn.hr</li> <li>4. www.porezna-uprava.hr</li> <li>5. www.sudski-registar.hr</li> </ol>							
1.12. Quality control which ensures the acquisition of the corresponding knowledge, skills and competences after the completion of the study.							
At the end of the semester the students fill in an anonymous questionnaire. The comments, suggestions and information in the questionnaire and the evaluation procedures are to be used to improve lectures, exercises and other ways of work with students. Self-evaluation of teaching stuff is aimed at making some corrections in order to improve the quality of teaching.							
1.13. Expected competences							
- Accounting for long-term tangible assets							

- Creation and calculation of a travel order
- Accounting for warehousing, tangible and financial transactions of stocks, small inventory and packaging